

ORIGINAL

2 - Incidental Revenues (Expense Recoveries)

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4.19D
12/1/74

Definition

Expense recoveries are incidental revenues realized

- . for other than patient care services, and
- . where related expenses are reported as allowable routine costs (i.e. included in the "Total Patient Care" cost totals on Schedule A)

Typical examples include

- . Telephone charges to employees or patients
- . Vending machine commissions
- . Meals sold to employees and guests
- . Rental income
- . Medical supplies sold to employees

Details Required

These revenues are to be reported as offsets against the costs of the cost center in which the majority of expenses are reported. Accordingly, separate accounts should be maintained for incidental revenues for each cost center affected. Where the cost center relationship is not clear, these revenues should be recorded as expense recoveries relating to "Other Administrative" expenses.

Reporting

Details: Schedule A-4, Section A

Summaries: To be included, by cost center, on Schedule A,
Column D.

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3 - Other Operating Revenues

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Definition

Other operating revenues are operating revenues

- . which are related to expenses that are reported as "Non-Routine/Non-Allowable Expenses" on Schedule A, or
- . which do not meet the definition of revenue classes #1 and #2.

Details

Details are required for each type of "Non-Routine/Non-Allowable Expense" reported on Schedule A-3 and for any other operating revenues meeting this definition.

Reporting

Details: Schedule A-3

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4 - Restricted Income - Operating

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Definition

Restricted Income - operating, is income that has been donor restricted for a specific operating purpose such as patient care services, administrative services, dietary services etc.

Details Required

These revenues are to be reported as offsets against the costs of the cost center in which the majority of expenses are reported. Separate accounts should be maintained for restricted income for each cost center affected.

Reporting

Details: Schedule A-4, Section C

Summaries: To be included, by cost center, on Schedule A, Column D.

NOTE: Restricted Income - capital, is not being reported on schedules for this reporting period, but may be required in the future. Accounts should be maintained consistent with the criteria stated above.

N.J. 12/13/76 12/29/76 Effective 7-1-76

6 - Unrestricted Income

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Definition

Unrestricted income for governmental units is defined as appropriations and other general funding from municipalities, counties and other local governments where such income is not derived from billings to these units for care or is otherwise restricted for capital projects or specific services.

The same definition applies to income received from non-governmental sources; Board - restricted funds are considered "unrestricted."

Reporting

Details: Schedule D, Section C

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SECTION B

COST STUDY INSTRUCTIONS AND REPORTING

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REPORTING INSTRUCTIONS

The Medicaid program's reporting requirements are contained in fourteen schedules (Schedules 1 and A through H). Instructions for completing the schedules are contained in this section.

A brief description of each schedule follows:

Schedules

- Schedule 1, General Data Concerning Ownership and Type of Facility.
- Schedule A , Routine Expenses - Reports the expenses of routine functions by expense classification centers and expenses applicable to Residential and Long -Term Care.
- Schedule A-1- Lists details of items to be included in administrator's costs and management centers.
- Scheule A-2- Lists details of items to be included in the other administrative cost center.
- Schedule A-3- Non-Routine/Non Allowable expenses - Lists details of Non-Routine/Non-Allowable expenses and revenues.
- Schedule A-4, Details of Eliminations and Recoveries- Lists details of items contained on Schedule A Column D.
- Schedule B, Patient Days and Routine Revenues - Contains data on beds, occupancy and admissions and discharges, also reports gross revenues from routine services by levels of care.
- Schedule C, Legal and Management Changes - Contains data on significant changes due to mandated and staff requirements.
- Schedule D, Selected Data - Contains data on employee salaries, percent of hours worked to paid, unrestricted income and special amortization.
- Schedule E, Current Property Data - Reports property-related expenditures and other data pertaining to capital facilities.

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Superseded

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Schedules (Continued)

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- Schedule F, Data Concerning Related Parties and Selected Employees - Reports related parties, their interest in the facility and current transactions. Also included is certain data concerning owners, employees and relatives of owners.
- Schedule G, Selected Federal Tax Return Data and Balance Sheet - Contains selected data from tax return filed by facility per page and line numbers indicated on form, and also contains balance sheet items per tax return filed.
- Schedule G-1 Reconciliation - This schedule requires the facility to reconcile revenues and expenses to the financial statements.
- Schedule H, Certification - This is self explanatory.

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Completion of SchedulesIntroduction

These instructions for completion of schedules are not intended to be complete, but rather to supplement description and footnotes on the schedules and Definitions and Accounts in clarifying areas that may present difficulties.

All Schedules

Facility No. - Enter your facility's five-digit Medicaid provider number.

Period Ending - If less than 12 months, then also indicate the number of months.

Reporting Conventions

- Dollars - Report in whole numbers; omit cents.
- Statistics - Report in whole numbers; omit decimals.
- Cost data should be reported on the basis of generally accepted accounting principles and accrual method of accounting, except that, for governmental institutions operated on a cash method of accounting, data based on such a method of accounting will be acceptable.
- A copy of the facility's latest audit or review by an independent public accountant for the same period as the cost study MUST be submitted.
- For facilities that have been in operation at least 12 months, cost studies must be filed for the latest natural consecutive 12-month (base) period. For facilities with less than 12 months of actual costs, contact the Medicaid program for further instructions before completing cost study.
- Expenses accrued during the base period must be paid with six (6) months thereafter, to be considered allowable.

Schedule Interrelationships

- Refer to the list attached for data sources from within these Schedules. Your facility's books and records should provide all underlying data required.

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SCHEDULE INTERRELATIONSHIPS

DETAILED ON

SOURCE			ITEM	DETAILED ON		
SCHED	LINE	COL		SCHED	LINE	COL
A	2,3	B	Special Fringe Benefits	A-1	7	B-E
				A-1	11	G-J
				F	6-11	K
A	2,3	All	Management/Administrator - Related Parties	A-1	9	A-E
				A-1	16	F-J
A	4	All	Other Administrative	A-2	18	A-E
A	36	All	Non-Routine/Non-Allowable Expenses	A-3	21	A-C
A	All	D	Recoveries and Eliminations	A-4	All	1
A	11	C	Maintenance Expense	E	9	A *
A	18	C	Net Rentals and Leases (For Related Parties)	E	9	C
				F	1-5	G
A	19	C	Interest (All) - Related Parties	F	1-5	D
A	21	C	Special Amortization	D	24	K
A	22,24,26	A	Total Employee Nursing Hours Paid	D	8	-

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* Capitalized maintenance is included with expenditures for replacements on Schedule E, Column A.

SCHEDULE 1

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General Administrative Information

Type of Facility - Check all blocks applicable

Type of Ownership - Indicate classification of facility
and building and land ownership

SCHEDULE A

All operating expenses of the facility for the reporting period are to be entered on Schedule A by appropriate cost center. Some definitions as to the types of expenses to be included in each cost center are included herewith. For further definitions of the expenses to be included in each cost center, refer to Section II entitled, "Definitions and Accounts."

COLUMN A - HOURS

Enter paid hours for the employees and contracted nursing personnel, including pay for vacations, holidays, sick leave time and other hours paid but not worked.

Where overtime compensation is at a premium (such as time-and-a-half or double time), report only the actual hours worked.

Where data on hours paid by cost center are not available for the reporting period, this column may be left blank for reports covering fiscal years ending prior to December 15, 1977.

N.g. 12/13/76 12/29/76 ~~Effective~~ 7-1-76